

G. S. 96-5, unemployment compensation administration fund, amended.

Requisition of funds from account in Unemployment Trust Fund, U. S. Treasury.

Custodian of requisitioned funds.

Administration and disbursement.

G. S. 96-8 (f), amended as to definition of "Employer."

G. S. 96-8 (f), further amended.

Additional definition of "Employer."

G. S. 96-8 (g), amended.

"Employment" defined.

SEC. 2. That Article 1, Chapter 96, Section (5), General Statutes of North Carolina, be and the same is hereby amended by adding thereto a new Subsection (d) as follows:

"(d) The other provisions of this Section and Section 96-6, to the contrary notwithstanding, the commission is authorized to requisition and receive from its account in the Unemployment Trust Fund in the Treasury of the United States of America, in the manner permitted by Federal law, such moneys standing to its credit in such fund, as are permitted by Federal law to be used for expense of administering this Act and to expend such moneys for such purpose, without regard to a determination of necessity by a Federal agency. The State Treasurer shall be treasurer and custodian of the amounts of money so requisitioned. Such moneys shall be deposited, administered, and disbursed in the same manner and under the same conditions and requirements as are provided by law for other special funds in the State Treasury."

SEC. 3. That Article 2, Chapter 96, Section (8), Subsection (f), paragraph (1), General Statutes of North Carolina, be and the same is hereby amended by striking out the words "*Provided, however,*" in lines 8 and 9 thereof, and inserting in lieu thereof the following: "*Provided*, for the purpose of this Subsection, when a calendar week falls partly within each of two calendar years, such week shall be deemed to be within the calendar year within which such week ends: *Provided further,*"

SEC. 4. That Article 2, Chapter 96, Section (8), Subsection (f), paragraph (6), General Statutes of North Carolina, be and the same is hereby amended by striking out said paragraph and inserting in lieu thereof the following:

"(6) Any employing unit not an employer by reason of any other paragraph of this Subsection, for which, within any calendar year, services in employment are or were performed with respect to which such employing unit is or was liable for any Federal tax against which credit may or could have been taken for contributions required to be paid into a State unemployment compensation fund; *provided* that such employer, notwithstanding the provisions of Section 96-11, shall cease to be subject to the provisions of this Chapter during any calendar year if the commission finds that during such period the employer was not subject to the provisions of the Federal Unemployment Tax Act and any other provision of this Chapter."

SEC. 5. That Article 2, Chapter 96, Section (8), Subsection (g), paragraph (1), General Statutes of North Carolina, be and the same is hereby amended by striking out said paragraph and inserting in lieu thereof the following:

"(1) 'Employment' means service performed prior to January 1, 1949, which was employment as defined in this Chapter prior to such date, and any service performed after December